CHAPTER XXXIV.—RESOURCE.

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Normal Balances.

573. In April of each year, the Comptroller will intimate to each District Treasury Officer, the normal balances fixed for his district for each month during the succeeding year. Treasury Officers should watch their balances carefully to see that they do not exceed, by any appreciable amount, the figure laid down by the Comptroller.

574. On learning from the Comptroller the normal balances fixed for his district, the District Treasury Officer will fix the normal balances for each of his sub-treasuries during the succeeding year. If, during the course of the year, the fixed balance at a sub-treasury is exceeded by any appreciable amount, prompt steps should be taken to transfer the excess.

Supply of Funds.

575. It is the duty of the Comptroller to keep all treasuries adequately supplied with all kinds of coin, and currency notes, and to bring together any surplus balances at convenient and accessible points. The Treasury Officer is responsible for keeping sufficient funds at the District treasury and Sub-treasuries to meet all Government disbursements and at the same time for maintaining the balances as low as possible in order that money may not be locked up unnecessarily.

Returns.

576. To enable the Comptroller to know the cash available in the several treasuries, weekly cash balance reports (Article 339) should be despatched regularly to him by the District treasuries on the evening of the last working day in each week. The taluk balances on that day will be the balance according to the latest cash account to hand in the District treasury, the date of which should be noted in the reports. Surplus available for transfer to

other districts and amount that will be required to supplement the balance on hand should invariably be noted and any additional facts, that will materially affect the balance, mentioned.

577. In the monthly cash balance report sent to the Comptroller (Article 338) each District treasury will note, if the treasury is a surplus one, the surplus specie which it thinks can safely be placed at the disposal of the Comptroller for transfer to other districts; if, on the other hand, the treasury is a deficit one, it will note on the report the probable amount which it would require for meeting its demands.

578. An amount which has been once placed at the disposal of the Comptroller, cannot, under any circumstances, be either utilised by the treasury for its own purposes, or remitted by such treasury to another, without the special previous sanction of the Comptroller.

Indents.

579. Deficit treasuries should send an indent in the prescribed form, for the requirements to the Comptroller.

NOTE.—It must be understood that, while any surplus which may be noted in the cash balance report as having been placed at the disposal of the Comptroller will be liable to be utilised at once, the remittance of the probable amount that may be asked for in such report can only be arranged for after some time. Such intimation of amounts required does not therefore dispense with the necessity for sending the usual indents.

580. The indents should be for the amount necessary to work the treasuries generally for three months or at least for a month, and all coins, and currency notes, required, should be included in one and the same indent.

581. The indents should be in the following form and should ordinarily be based on the net issues, during the corresponding three months in the past year, of each kind of coin or currency note indented for, but additional provision should be made in the indents for any special demands that may be expected; and when such provision is made, a note should be made, in the remarks column, of the amount so provided, specifying the kind of coin, or currency note, the particular period

during which it will be required and the specific reason why this extra amount is required.

Description and amount of coin or currency note required	Balance on hand	Quantity received during the last three months		Quantity issued during the last three months		Average consumption per month during the current year	Balance on hand on this date	Remarks. (In case the indent is large, the necessity for it should be explained)
		From public	From other District treasuries	To the public	To the other District treasuries			
1	2	3	4	5	6	7	8	9

582. The indents should be made so as to reach the Comptroller on or before the 20th of the month previous to that, for meeting the demands of which, the indent is made.